

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 126 of 1989

For Approval and Signature:

Hon'ble MR.JUSTICE B.C.PATEL and
MR.JUSTICE R.R.JAIN

- =====
1. Whether Reporters of Local Papers may be allowed to see the judgements?
 2. To be referred to the Reporter or not?
 3. Whether Their Lordships wish to see the fair copy of the judgement?
 4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder?
 5. Whether it is to be circulated to the Civil Judge?

COMMISSIONER OF INCOME-TAX

Versus

AMBALAL SARABHAI TRUST

Appearance:

MR MANISH R BHATT for Petitioner
SERVED for Respondent No. 1

CORAM : MR.JUSTICE B.C.PATEL and
MR.JUSTICE R.R.JAIN

Date of decision: 26/07/96

ORAL JUDGEMENT

At the instance of the revenue, following question is referred to this Court for opinion :

"Whether the Tribunal is right in law and on facts in allowing deduction in respect of contribution for B.M. Institute amounting to

Rs.62,169/- and in directing that exemption u/s.
11 of the Act should be allowed ?"

2. In view of the decision rendered by this Court in
Income Tax Reference No. 161 of 1984 today, this
question is required to be answered in favour of the
assessee and against the revenue. Accordingly we answer
the question with no order as to costs.